



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LUCK MUNICIPAL WATER UTILITY

Principal Office: 401 MAIN STREET
P.O. BOX 315
LUCK, WI 54853

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LUCK MUNICIPAL WATER UTILITY**Utility Address:** 401 MAIN STREET

P.O. BOX 315

LUCK, WI 54853

When was utility organized? 1/1/1915**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS KATHY HANSON**Title:** CLERK-TREASURER**Office Address:**

401 MAIN STREET

P.O. BOX 315

LUCK, WI 54853

Telephone: (715) 472 - 2221**Fax Number:** (715) 472 - 2214**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR STEVEN A. SCHEIDLER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR STEVEN A. SCHEIDLER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/4/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MS KATHY HANSON**Title:** CLERK-TREASURER**Office Address:**

401 MAIN STREET

P.O. BOX 315

LUCK, WI 54853

Telephone: (715) 472 - 2221**Fax Number:** (715) 472 - 2214**E-mail Address:**

Name of utility commission/committee: WATER COMMISSION

Names of members of utility commission/committee:

MR EUGENE COOPER

MR LYNN GREGORASH

MR BRUCE PLOMSKI

MR DAVID RASMUSSEN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	104,605	100,288	1
Operating Expenses:			
Operation and Maintenance Expense (401)	65,616	59,907	2
Depreciation Expense (403)	17,195	17,018	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,367	17,473	5
Total Operating Expenses	100,178	94,398	
Net Operating Income	4,427	5,890	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,427	5,890	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,815	3,380	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,815	3,380	
Total Income	8,242	9,270	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	8,242	9,270	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	825	1,725	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	825	1,725	
Net Income	7,417	7,545	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	85,833	78,288	19
Balance Transferred from Income (433)	7,417	7,545	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	93,250	85,833	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	3,815	4
Total (Acct. 419):	3,815	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	104,605	0	0	0	104,605	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	104,605	0	0	0	104,605	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	895,265	888,121	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	234,285	217,688	2
Net Utility Plant	660,980	670,433	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	44,662	53,536	7
Total Other Property and Investments	44,662	53,536	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,237	18,496	8
Temporary Cash Investments (132)	33,743	17,053	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,264	13,827	11
Other Accounts Receivable (143)	32,556	30,131	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	36	0	14
Materials and Supplies (150)	5,699	6,008	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	88,535	85,515	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	794,177	809,484	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	211,732	211,732	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	93,250	85,833	23
Total Proprietary Capital	304,982	297,565	
LONG-TERM DEBT			
Bonds (221)	0	15,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	15,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	617	1,048	28
Payables to Municipality (233)	32,433	30,131	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	15,339	31
Interest Accrued (237)	0	75	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	33,050	46,593	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	456,145	450,326	38
Total Liabilities and Other Credits	794,177	809,484	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	895,265	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	895,265	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	234,285	0	0	0	9
Total Accumulated Provision	234,285	0	0	0	
Net Utility Plant	660,980	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	217,688				217,688	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,195				17,195	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	602				602	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,797	0	0	0	17,797	13
Debits during year						14
Book cost of plant retired	1,200				1,200	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,200	0	0	0	1,200	19
Balance End of Year	234,285	0	0	0	234,285	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,699	6,008	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,699	6,008	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	211,732	1
Changes during year (explain):		
NONE		2
Balance end of year	211,732	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	10/01/1977	12/01/1998	5.60%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	15,339	1
Accruals:		
Charged water department expense	17,367	2
Charged electric department expense		3
Charged sewer department expense	295	4
Other (explain):		
NONE		5
Total Accruals and other credits	17,662	
Taxes paid during year:		
County, state and local taxes	30,678	6
Social Security taxes	2,204	7
PSC Remainder Assessment	119	8
Other (explain):		
NONE		9
Total payments and other debits	33,001	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
10/1/77-12/1/98 MRB'S	75	825	900	0	1
Subtotal	75	825	900	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	75	825	900	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	450,326	0	0	0	0	450,326	1
Add credits during year:							
For Services	5,819					5,819	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	456,145	0	0	0	0	456,145	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	160,549					160,549	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER TOWER PAINTING FUND	44,662	3
Total (Acct. 125):	44,662	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,264	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,264	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	32,260	9
Merchandising, jobbing and contract work		10
Other (specify):		
SERVICE WORK FOR CUSTOMER	296	11
Total (Acct. 143):	32,556	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 1998 TAX ROLL	36	12
Total (Acct. 145):	36	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
CUSTOMER ACCOUNTS RECEIVABLE DUE SEWER UTILITY	32,433	16
Total (Acct. 233):	32,433	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	891,693	0	0	0	891,693	1
Materials and Supplies	5,853	0	0	0	5,853	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	225,986	0	0	0	225,986	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	453,235	0	0	0	453,235	6
Other (specify):						
NONE					0	7
Average Net Rate Base	218,325	0	0	0	218,325	
Net Operating Income	4,427	0	0	0	4,427	8
Net Operating Income as a percent of Average Net Rate Base	2.03%	N/A	N/A	N/A	2.03%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	211,732	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	89,541	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	301,273	
Net Income		
Net Income	7,417	5
Percent Return on Proprietary Capital	2.46%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

AC 236 1998 TAX EQUIVALENT SETTLED WITH VILLAGE GENERAL FUND AT DECEMBER 31, 1998. IN PAST YEARS SETTLED IN YEAR SUBSEQUENT TO YEAR OF TAX EQUIVALENT.

AC 131 DECREASED DUE TO INVESTMENT OF FUNDS IN ACCOUNT 132, TEMPORARY INVESTMENTS.

Bonds (Acct. 221) (Page F-13)

10/01/77 ISSUE PAID IN FULL DURING 1998

Interest Accrued (Acct. 237) (Page F-16)

10/1/77 ISSUE PAID IN FULL DURING 1998

Contributions in Aid of Construction (Account 271) (Page F-17)

NINE NEW SERVICES INSTALLED DURING YEAR AND CONTRIBUTIONS RECEIVED IN THE AMOUNT OF \$5819 TOWARDS COST OF NEW SERVICES

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 18, 1999

Ms. Kathy Hanson, Clerk Treasurer
Luck Municipal Water Utility
401 Main Street
P.O. Box 315
Luck, WI 54853-0315

1998 Analytical Review DWCCA-3220-ELE

Dear Ms. Hanson:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	102,927	1
Total Sales of Water	102,927	
Other Operating Revenues		
Forfeited Discounts (470)	373	2
Other Water Revenues (474)	1,305	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,678	
Total Operating Revenues	104,605	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	40,070	5
General Operating Expenses (680-690)	25,546	6
Total Operation and Maintenance Expenses	65,616	
Other Operating Expenses		
Depreciation Expense (403)	17,195	7
Amortization Expense (404)		8
Taxes (408)	17,367	9
Total Other Operating Expenses	34,562	
Total Operating Expenses	100,178	
NET OPERATING INCOME	4,427	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	36	267	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	36	267	
Metered Sales to General Customers (461)				
Residential	354	17,791	37,552	4
Commercial	76	8,127	11,643	5
Industrial	13	2,303	3,168	6
Total Metered Sales to General Customers (461)	443	28,221	52,363	
Private Fire Protection Service (462)	2		1,728	7
Public Fire Protection Service (463)	1		43,428	8
Other Sales to Public Authorities (464)	12	5,146	5,141	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	461	33,403	102,927	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	43,428	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	43,428	
Forfeited Discounts (470):		
Customer late payment charges	373	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	373	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	673	7
Other (specify):		
CONNECT\DISCONNECT CHGS, SERVICE WORK FOR CUSTOMERS	632	8
Total Other Water Revenues (474)	1,305	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	20,485	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,117	3
Chemicals (630)	6,824	4
Supplies and Expenses (640)	7,756	5
Repairs of Water Plant (650)	405	6
Transportation Expenses (660)	483	7
Total Plant Operation and Maintenance Expenses	40,070	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,747	8
Office Supplies and Expenses (681)	2,575	9
Outside Services Employed (682)	2,181	10
Insurance Expense (684)	1,777	11
Employees Pensions and Benefits (686)	9,227	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,039	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	25,546	
Total Operation and Maintenance Expenses	65,616	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		15,339	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		295	2
Net property tax equivalent		15,044	
Social Security		2,204	3
PSC Remainder Assessment		119	4
Other (specify): NONE			5
Total tax expense		17,367	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196480				3
County tax rate	mills		3.938520				4
Local tax rate	mills		7.487590				5
School tax rate	mills		8.608010				6
Voc. school tax rate	mills		1.471420				7
Other tax rate - Local	mills		0.210160				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.912180				10
Less: state credit	mills		1.504305				11
Net tax rate	mills		20.407875				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.487590				14
Combined School Tax Rate	mills		10.079430				15
Other Tax Rate - Local	mills		0.210160				16
Total Local & School Tax	mills		17.777180				17
Total Tax Rate	mills		21.912180				18
Ratio of Local and School Tax to Total	dec.		0.811292				19
Total tax net of state credit	mills		20.407875				20
Net Local and School Tax Rate	mills		16.556749				21
Utility Plant, Jan. 1	\$	888,121	888,121				22
Materials & Supplies	\$	6,008	6,008				23
Subtotal	\$	894,129	894,129				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	894,129	894,129				26
Assessment Ratio	dec.		1.018601				27
Assessed Value	\$	910,761	910,761				28
Net Local & School Rate	mills		16.556749				29
Tax Equiv. Computed for Current Year	\$	15,079	15,079				30
Tax Equivalent per 1994 PSC Report	\$	15,339					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	15,339					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	300		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	23,845		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	24,145	0	
PUMPING PLANT			
Land and Land Rights (320)	598		12
Structures and Improvements (321)	17,715		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	26,093		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	44,406	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,581		23
Total Water Treatment Plant	1,581	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	940		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			300	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			23,845	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	24,145	
PUMPING PLANT				
Land and Land Rights (320)			598	12
Structures and Improvements (321)			17,715	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			26,093	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	44,406	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,581	23
Total Water Treatment Plant	0	0	1,581	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			940	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	217,233		26
Transmission and Distribution Mains (343)	411,470		27
Fire Mains (344)	0		28
Services (345)	66,739	5,044	29
Meters (346)	29,381	1,642	30
Hydrants (348)	62,677	1,658	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	788,440	8,344	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	3,920		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	5,871		36
Transportation Equipment (373)	8,250		37
Other General Equipment (379)	11,508		38
Other Tangible Property (390)	0		39
Total General Plant	29,549	0	
Total utility plant in service directly assignable	888,121	8,344	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	888,121	8,344	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			217,233 26
Transmission and Distribution Mains (343)			411,470 27
Fire Mains (344)			0 28
Services (345)	225		71,558 29
Meters (346)	225		30,798 30
Hydrants (348)	750		63,585 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,200	0	795,584
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			3,920 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			5,871 36
Transportation Equipment (373)			8,250 37
Other General Equipment (379)			11,508 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	29,549
Total utility plant in service directly assignable	1,200	0	895,265
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,200	0	895,265

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,056	4,056	1
February			3,723	3,723	2
March			4,215	4,215	3
April			4,173	4,173	4
May			4,513	4,513	5
June			3,501	3,501	6
July			4,072	4,072	7
August			3,808	3,808	8
September			3,736	3,736	9
October			3,562	3,562	10
November			3,239	3,239	11
December			3,421	3,421	12
Total for year	0	0	46,019	46,019	
Less: Measured or estimated water used in main flushing and water treatment during year				307	13
Less: Other utility use				2,640	14
Other utility use explanation: ICE RINK, WATER LEAKS					15
Water pumped into distribution system				43,072	16
Less: Water sold				33,403	17
Losses and unaccounted for				9,669	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				226	21
Date of maximum: 5/1/1998					22
Cause of maximum: HYDRANT FLUSHING					23
Minimum gallons pumped by all methods in any one day during reporting year				63	24
Date of minimum: 9/26/1998					25
Total KWH used for pumping for the year				54,630	26
If water is purchased: Vendor Name: NOT APPLICABLE					27
Point of Delivery: NOT APPLICABLE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HIGHWAY 48 AND DUNCAN STREE 2		119	10	396,000	Yes	1
ROBERTSON ROAD	3	115	10	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NUMBER 2	NUMBER 3		1
Location	Y 48 AND DUNCAN STREET	ROBERTSON ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE N.W.	PEERLESS		5
Year Installed	1961	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	500		8
Pump Motor or Standby Engine Mfr	U.S.	G.E.		10
Year Installed	1961	1977		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NUMBER 1	NUMBER 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1914	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	132	6
Total capacity in gallons	40,000	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3960	0.7200	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	955	0	0	0	955
M	D	6.000	34,032	0	0	0	34,032
M	D	8.000	12,059	0	0	0	12,059
Total Within Municipality			47,046	0	0	0	47,046
Total Utility			47,046	0	0	0	47,046

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	373	0	3	0	370		1
M	1.000	49	9	0	0	58		2
M	1.250	1	0	0	0	1		3
M	1.500	3	0	0	0	3		4
M	2.000	3	0	0	0	3		5
M	4.000	5	0	0	0	5		6
M	6.000	2	0	0	0	2		7
Total Utility		436	9	3	0	442	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	437	24	5	(1)	455	45	1
1.000	16	0	0	0	16	0	2
1.250	2	0	0	0	2	0	3
1.500	8	0	0	0	8	0	4
2.000	4	0	0	1	5	0	5
Total:	467	24	5	0	486	45	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	349	57	8	5	0	36	455	1
1.000	0	10	2	2	0	2	16	2
1.250	0	0	1	1	0	0	2	3
1.500	1	1	2	1	0	3	8	4
2.000	1	2	0	2	0	0	5	5
Total:	351	70	13	11	0	41	486	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	103	1	1		103	2
Total Fire Hydrants	103	1	1	0	103	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	103
Number of distribution system valves end of year:	118
Number of distribution valves operated during year:	61

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC630 CHEMICALS -INCREASE SOLEY ADDITIONAL VENDOR INVOICED COSTS.

AC640 SUPPLIES AND EXP-INCREASE SOLELY ADDITIONAL VEONDOR INVOICED COSTS.

Water Services (Page W-16)

ALL NINE SERVICES INSTALLED TO RESIDENTIAL CUSTOMERS AT UTILITY COST OF \$5044.

THREE OLD SERVICES JUNKED, VALUED AT \$75 EACH, TOTAL OF \$225.

CONTRIBUTIONS REQUIRED IN THE AMOUNT OF \$5,819 AND RECORDED AS CIAC

Hydrants and Distribution System Valves (Page W-18)

DURING 1998 UTILITY HAD TO MOVE A HYDRANT, SO AT THAT TIME DECIEDED TO REPLACE WITH A NEW HYDRANT. COST TO MOVE AND INSTALL NEW WAS \$1658, VALUE OF OLD JUNKED WAS \$750.
